

# Assessor Time Line

Taxable Status Date – March 1<sup>st</sup>

Tentative Roll – May 1<sup>st</sup>

Final Roll – July 1<sup>st</sup>

January	Send names and address changes to county for County/Town bills
February	Quarterly Sales Transmittal to State (with sales at least through Nov. is due by Feb. 15th)
March	Taxable Status Day – Complete all exemptions
April	<p>Complete Field Review and assessment updates; send notices and hold informal hearings</p> <p><b>*Update reference SWIS table (Equalization Rate(last year's final), Uniform % (this year's stated Level Of Assessment), taxable status and final roll date)</b></p> <ul style="list-style-type: none"> <li>○ *Update senior income limits (In Senior/Low Income ref table and run update) (Apply <b>SENIOR_LOW.exe</b> patch from website <b>BEFORE</b> updating limits) <span style="border: 1px solid black; padding: 2px;">See handou</span></li> <li>○ *Ag buildings - (ex. code 41700) – change inv./value for improvement/demolition Project towns - recalculate all building values in inventory</li> <li>○ *Special Franchise - refer to memo from Maryanne Young <span style="border: 1px solid black; padding: 2px;">See handout2</span></li> <li>○ *Gas wells (Excel worksheet for those interested, otherwise manually)</li> <li>○ *GIS extract/CPA extract</li> <li>○ *Ag ceilings - patch on website – www.orps.state.ny.us <span style="border: 1px solid black; padding: 2px;">See handout1</span></li> <li>○ *IDAs - verify their validity, expiration dates</li> <li>○ *Calculate Uniform Percent (Administrative Update Program RPS190) <span style="border: 1px solid black; padding: 2px;">See handout3</span></li> <li>○ *Alternate Vets (Administrative Update Program RPS340)</li> <li>○ *Recalc Ag Land exemptions (Update Program RPS344)</li> <li>○ *Update STAR limits (In exemption reference table and run RPS349)</li> </ul> <p><b>Generate and mail out Change Notices</b></p> <p>*****<b>Initiate Next Year Processing. Continue to process sales on next year file</b></p> <p>*****<b>Business Investment Exemptions (Administrative Update Program)</b></p> <p>Quarterly Sales Transmittal (with sales at least through Feb.) due by May 15<sup>th</sup></p>
May 1st	<p><b>TENTATIVE ROLL</b> (publish legal notice)</p> <p><b>Inventory Notice Requirement to be posted</b></p> <ul style="list-style-type: none"> <li>○ <b>RECALCULATE TOTALS FOR CURRENT ASSESSMENT ROLL</b></li> <li>○ Send tentative roll file and totals page to county and state (for tentative Equalization Rate)</li> </ul>
Fourth Tues. May	<p><b>GRIEVANCE DAY</b></p> <ul style="list-style-type: none"> <li>○ Update BAR assessments</li> </ul>

<b>July 1st</b>	<b>FINAL ROLL</b> Assessor's Report <ul style="list-style-type: none"> <li>○ <b>Recalculate totals on this year's file</b></li> <li>○ Send final roll to county and state (along with signed assessor's report – must be file out of Final Run of Assessors Report )</li> <li>○ <b>Change Next Year File to Current Year File</b></li> <li>○ <b>ONLY</b> Corrections for taxes should be maintained to both the year you just finalized and the now current year; <b>otherwise all changes should be made to what is now the current year only.</b></li> <li>○ <b>INFORM COUNTY OF <u>ALL CHANGES</u> MADE TO THE ROLL YEAR YOU JUST FINALIZED</b></li> </ul>
<b>August</b>	<b>Run School Assessment Rolls</b> on prior year for each district and provide STAR totals to business offices for their budgets. <b>Quarterly Sales Transmittal to State (with sales <u>at least</u> through May, due by Aug. 15)</b> Send names and address changes to county for school bills
<b>September</b>	Continue updating current year files
<b>October</b>	Provide Mobile Home park owners with STAR spreadsheets All <b>State Aid Applications</b> are due no later than October 1st Unpaid water, sewer and refuse added to prior year file
<b>November</b>	Recalculate exempts and taxables on prior year Send file and totals to county for County/Town taxables <b>Quarterly Sales Transmittal to State (with sales at least through August, due by Nov 15th)</b>
<b>December</b>	Send names and address changes to county for County/Town Bills. <b>Class I Towns.</b> Continue updating current year file

\*Can be done as soon as the information is received, but must be completed before Tentative Roll

\*\*\*\*\*Most of you don't run in next year processing mode from tentative to final roll; you create next year records and make the next year current at final roll time. BIE recalc cannot be run until next year records are created, so you will most likely do these two steps at final roll time.